

CHRISTINA SCHOOL DISTRICT
INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING
AGREED-UPON PROCEDURES

B E L F I N T
L Y O N S &
S H U M A N

CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable Valerie A. Woodruff
Secretary, Department of Education
Townsend Building, Suite 2
401 Federal Street
Dover, DE 19903-1402

Dr. Lillian M. Lowery
Superintendent
Christina School District
600 N. Lombard Street
Wilmington, DE 19801

Dear Secretary Woodruff and Dr. Lowery:

We have performed the procedures enumerated below, which were agreed to by the Department of Education (the DOE) and School District (the District) solely to assist you, the specified parties in evaluating the compliance and effectiveness of the District's internal control over compliance with DE Code Chapters 13 and 17, Senate Bill 385 and DE Admin Code Section 525. Procedures were performed for student accounting and enrollment as of September 30, 2006. Management is responsible for the District's internal control over compliance with the requirements related to the above areas.

This agreed-upon procedures attestation engagement was performed in accordance with Government Auditing Standards (2003), issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

STUDENT ENROLLMENT

Agreed-Upon Procedure Number 1: Determine if the District's policies and procedures for preparing, reviewing and reporting the September 30 student count are adequate.

Finding: Based on the obtainment of the District's written policies and procedures it is our determination that the policies and procedures set forth by the District for preparing, reviewing and reporting the September 30 student count are adequate.

It was also our determination that these policies and procedures were being followed by the District as well as throughout the individual schools.



CERTIFIED
PUBLIC
ACCOUNTANTS
& CONSULTANTS

1011 CENTRE ROAD
SUITE 310
WILMINGTON,
DE 19805
T: 302.225.0600
F: 302.225.0625
WWW.BELFINT.COM

Agreed-Upon Procedure Number 2: Determine if the District properly reported enrollment figures to the DOE. Calculate the dollar impact of disallowed students, if applicable.

Finding: The District properly reported enrollment figures to the Department of Education.

Agreed-Upon Procedure Number 3: Select ten percent (10%) or a minimum of five “Individualized Education Program” (IEP) files at each school to verify that each file contains the required documentation in accordance with the DOE’s Administrative Manual for Special Education Services and calculate the dollar impact of disallowed students, if applicable.

Finding: We found that all files selected were current and contained the required documentation in accordance with the DOE’s Administrative Manual for Special Education Services.

Agreed-Upon Procedure Number 4: Select ten percent (10%) or a minimum of five students enrolled in the Cooperative Education and Diversified Education Programs and confirm that the students’ files contain the required documentation in accordance with the DOE’s Administrative Directives and calculate the dollar impact of disallowed students, if applicable.

Finding: The Delaware Department of Education’s A Summary of Delaware Code and Department of Education Regulations for Student Accounting for the September 30 Enrollment Unit Computation states that each school shall have on file, for each Cooperative and Diversified Education student, a training agreement that includes training objectives and is signed by a parent or guardian, the employer, the student and a representative of the District.

It is our determination that Glasgow High School reported a Cooperative Education student in their September 30 unit count who was not enrolled in the Cooperative Education Program. In addition, Glasgow High School also reported four Diversified Education students in their September 30 unit count who did not have a training agreement on file or any other type of enrollment support.

It is further our determination that Newark High School reported four Diversified Education students in their September 30 unit count who did not have a training agreement on file or any other type of enrollment support.

The District’s Diversified and Cooperative Education Programs appear to have an ineffective review and oversight process. As a result, a total of nine students were disallowed from the District’s Cooperative and Diversified Education Programs. These students did not result in the loss of a unit.

Recommendation: It is our recommendation that the District develop policies and procedures to ensure only properly enrolled Cooperative and Diversified Education students who have adequate support of enrollment on file are reported in the District’s September 30 unit count.

District Response: Christina School District will revise the District Unit Count procedures manual to include a check and balance section for reviewing students enrolled in the Diversified Education Programs, to be sure that students counted as Diversified Occupations are consistent with what is reported to DOE.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DOE and the District and should not be used by those who have not agreed to the procedures and have not taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of Auditor of Accounts, Office of the Governor, Office of Controller General, Office of Attorney General, Office of Management and Budget, and Secretary of Finance.

Bellini, Lyons & Shuman, P.A.

January 3, 2007
Wilmington, Delaware